



United States Department of the Interior

NATIONAL PARK SERVICE
1849 C Street, N.W.
Washington, D.C. 20240



January 16, 2015

Re: **Ranney Building, 208 South Washington Avenue, Lansing, Michigan**
Project Number: 18839

I have concluded my review of your appeal of the decision of Technical Preservation Services (TPS), National Park Service, denying certification of the rehabilitation of the property cited above. The appeal was initiated and conducted in accordance with Department of the Interior regulations (36 C.F.R. part 67) governing certifications for federal income tax incentives for historic preservation as specified in the Internal Revenue Code.

The National Park Service had received your appeal on February 13, 2012, in a letter from _____, registering your appeal of the TPS decision dated January 13, 2012, denying certification of the rehabilitation of the property. Our efforts to contact you to schedule a meeting regarding your appeal were unsuccessful. Accordingly, on May 6, 2014, I sent you a letter via Certified Mail, received on May 12, 2014, stating that if you did not respond within 30 days from your receipt of the letter, I would review the file and reach a decision on the appeal based on the written record. To date, we have not received any response and I am rendering a final decision on the appeal.

After careful review of the complete record for this project, I find that the rehabilitation of the Ranney Building is not consistent with the historic character of the property and the historic district in which it is located, and that the project does not meet the Secretary of the Interior's Standards for Rehabilitation (the Standards). Therefore, the denial issued on January 13, 2012, by TPS is hereby affirmed.

The Ranney Building is a three-story, masonry, commercial building, designed by a prominent Lansing architect, Darius Moon, for the offices of a prominent Lansing physician, Dr. George E. Ranney. Photographs in the project file show that the Ranney Building retained a great deal of integrity on its upper floors and a significant amount of its interior woodwork in the form of doors, door and window surrounds, paneling, baseboards, and cornices, prior to the rehabilitation. I note that the Michigan State Historic Preservation Office described the upper floors of the Ranney Building as "the best preserved, examples of 1800's commercial interiors in mid-Michigan." In the rehabilitation, substantial changes were made to the historic circulation patterns and interior woodwork on the second and third floors, compromising the integrity of those floors, and in some cases moving historic features to new locations, thus creating a false sense of historical development.

Consequently I have determined that the overall impact of the rehabilitation on the Ranney Building does not comply with Standards 2 and 3. Standard 2 states, "*The historic character of a property shall be retained and preserved. The removal of historic materials or alteration of features and spaces that characterize a property shall be avoided.*" Standard 3 states, "*Each property shall be recognized as a physical record of its time, place, and use. Changes that create a false sense of historical development, such as adding conjectural features or architectural elements from other buildings, shall not be undertaken.*"

As Department of the Interior regulations state, my decision is the final administrative decision with respect to the January 13, 2012, denial that TPS issued regarding rehabilitation certification. A copy of this decision will be provided to the Internal Revenue Service. Questions concerning specific tax consequences of this decision or interpretations of the Internal Revenue Code should be addressed to the appropriate office of the Internal Revenue Service.

Sincerely,

A handwritten signature in dark ink, appearing to read "John A. Burns", written in a cursive style.

John A. Burns, FAIA
Chief Appeals Officer
Cultural Resources

cc: SHPO-MI
IRS